

APPENDIX I

Case No. BK-S-06-10725 LBR
Mesirow Financial Interim Management, LLC
First Interim Fee Application



THOMAS J. ALLISON
EXECUTIVE VICE PRESIDENT & SENIOR MANAGING DIRECTOR

Tom Allison joined the Firm in March 2006 as one of the members of the senior leadership team. He has primary responsibility for the Firm's interim management, debtor, and restructuring capabilities on a national basis.

One of the foremost professionals in the restructuring and turnaround field, Tom has been managing complex turnaround situations since 1979 and has been an advisor on major reorganizations and insolvencies. Tom's industry expertise includes airlines, transportation, retail, consumer products, general manufacturing, importing, distribution, high technology, healthcare, food and paper and packaging.

Most recently, Tom was the national restructuring practice leader at Huron Consulting. Previously he served as the partner in charge of Arthur Andersen LLP's Chicago-based central region restructuring practice. He has represented a significant number of debtors. He has extensive experience in negotiating loan agreements and placing loans to companies in financial distress. Tom has also worked with major financial institutions throughout his career, including Bank of America, Deutsche Bank, JP Morgan Chase & Co., Citigroup, Van Kampen Funds Inc., ABN AMRO, and La Salle Bank.

Tom has served in interim management and chief restructuring officer roles for several companies. He has been the Chief Financial Officer of two NYSE healthcare companies, FPA Medical Management, Inc., a national PPM that contracts with HMO's to provide healthcare services to its members, and United American Healthcare, a provider of comprehensive management and consulting services to managed care organizations. He is currently serving as interim Chief Executive Officer of USA Capital Group, a company that originates and services a commercial mortgage loan portfolio of approximately \$900 million to fractional investors and manages two investment funds.

A founder and former chairman of the Association for Certified Turnaround Professionals (ACTP), Tom is a director and past chairman of the Turnaround Management Association (TMA). He is a frequent lecturer on turnaround management across the country and has written several articles on quality standards for the industry. He has testified on modifications to bankruptcy law and served as an advisor to President Clinton's Economic Council (Bankruptcy Working Group). He is also currently the Trustee in the bankruptcy of an asbestos product manufacturer.

THOMAS J. ALLISON
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Education, Certification and Professional Associations

M.B.A., Finance & Accounting, DePaul University

B.S., Management, DePaul University

Certified Turnaround Professional

Member, Turnaround Management Association

Member, Commercial Finance Association

Member, American Bankruptcy Institute

Member, Robert Morris Associates



**JAMES C. ATKINSON
SENIOR MANAGING DIRECTOR**

Jim Atkinson has 24 years of experience providing a broad range of financial advisory services including corporate recovery, corporate finance/M&A, valuation, and forensic and litigation consulting services. He has served as financial advisor to debtors, creditors' committees, secured lenders, trustees, and equity holders in bankruptcy matters, and out-of-court workouts. His industry specialization includes aviation, financial services, hi tech, telecommunications and retail.

Jim has extensive experience in the aviation industry, including serving as financial advisor to the unsecured creditors' committees of Delta Air Lines, United Airlines, Hawaiian Airlines, and Braniff Airlines; restructuring consultant to US Air; financial advisor to the Metropolitan Airports Commission (Minneapolis, MN); financial advisor to the City of New York in connection with the renegotiation of leases for LaGuardia and Kennedy Airports; consultant to Metropolitan Washington Airports Authority; and financial consultants to numerous airports in developing rates and charges, capital improvement programs and airport lease terms.

Jim has served in the telecommunications and multimedia industries, including assisting the Joint Provisional Liquidators appointed by the Bermuda court for Global Crossing and Loral Space and Communications; acting as financial advisor to the City of New York in connection with the Time Warner merger and Time Warner Entertainment recapitalization; providing expert witness testimony in a litigation matter involving a failed CLEC with regard to access to a RBOC network; and providing assistance to numerous municipalities involving cable television franchises and a national wireless operator in a litigation matter.

Other representative engagements include serving as financial advisor to Casual Male in its Chapter 11 case; serving as financial advisor for an operator of a chain of medical clinics in Chapter 11; and serving as an expert witness in a litigation case on behalf of a debtor international bank.

Jim's litigation consulting experience includes cases involving breach of contract, fraud, business interruption, business valuation, fraudulent conveyance, intellectual property, and securities act violations.

JAMES C. ATKINSON
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Education, Certification and Professional Associations

M.B.A., Fuqua School of Business, Duke University

B.S., Management Sciences/Economics, Duke University

CPA - New York, Maryland, Florida

Chartered Financial Analyst®

Certified Valuation Analyst®

Certified Fraud Examiner

Certified Insolvency and Restructuring Advisor

Member, Association of Investment Research and Management

Member, Association of Certified Fraud Examiners

Member, Association of Insolvency & Restructuring Advisors

Member, American Institute of CPAs

Member, New York State Society of Certified Public Accountants



**MONTY KEHL
MANAGING DIRECTOR**

Monty Kehl has more than 20 years of industry and advisory experience and has provided expert advisory services to distressed entities as well as the creditors of such entities. As a former licensed engineer, Monty's professional experience provides the background for his focus on industrial and manufacturing concerns with a specialty in natural resources and energy. He has extensive experience assisting troubled companies and their creditors to identify and to implement optimizing solutions through out-of-court restructurings or Chapter 11 proceedings. Monty also has significant corporate treasury and planning experience. His industry experience includes energy, manufacturing, financial services, and communications.

Monty has advised companies and debtors in numerous engagements, including Androscoggin Energy LLC, Charter Communications, US Liquids, and Transportation Components. In the case of Androscoggin Energy, Monty produced an expert report proffered to the court for the value of several gas supply contracts held by this cogeneration facility.

He has also advised the official unsecured creditors' committees in the Chapter 11 cases for Souper Salad, Schlotzsky's and Quantegy.

Monty has represented senior lending groups in numerous restructuring engagements, including APW, Birmingham Steel Company, DT Industries, Quorum Broadcasting Company , and Central Industrial Supply.

Prior to starting his career in advisory services, Monty was an officer and manager for several Fortune 500 industrial concerns, including a debtor –in-possession during liquidation in Chapter 11. His primary responsibilities included banking relationships, treasury management, debt compliance, financial and strategic planning as well as operations management. Past positions include, Treasurer and Director of Financial Planning and Analysis at American Pad & Paper, Manager of Engineering and Planning, and Assistant Treasurer at Maxus Energy Corporation, and Senior Engineer at ARCO Oil and Gas Company.

Monty has spoken on *Setting Capital Structure* at the Dallas Association of Financial Professionals Education Day in 2004.

Education, Certification and Professional Associations

M.B.A., Finance, The Wharton School at the University of Pennsylvania

B.S., Petroleum Engineering, University of Wyoming

Certified Insolvency and Restructuring Advisor

Licensed Engineer, State of Louisiana (inactive)

Candidate for American Society of Appraisers

Member, Association of Insolvency and Restructuring Advisors



**JAMES E. NUGENT
MANAGING DIRECTOR**

Jim Nugent is a seasoned professional with over 20 years of experience providing business advisory and financial and operational turnaround consulting services to companies, lenders and creditors in both out-of-court restructurings and chapter 11 proceedings. Prior to joining the Firm, Jim was a Director in the Corporate Recovery practice of KPMG LLP. At KPMG, Jim held prior positions as a Director in the business and financial consulting practice and started his career there as an auditor.

In addition to business consulting experience, Jim has served as interim Chief Financial Officer for a real estate leasing company and healthcare service provider.

Jim has been involved in numerous complex performance improvement and restructuring engagements. He has provided a wide variety of services to assist companies and creditors in making key business and restructuring decisions. His experience in providing restructuring advisory services include financial planning and advisory services, operations and process improvement consulting, strategic planning, development and evaluation of business plan financial projections, cash flow forecasts and enhancement, financial reporting, evaluation and development of operational plans, merger and acquisition evaluations and negotiations, negotiation assistance, evaluations of financing alternatives and capital structure, business asking price and liquidation analyses, and chapter 11 reorganization plans.

Jim's industry specialization includes manufacturing, airlines, healthcare, service and distribution businesses. Jim has advised many companies, lenders and creditors in various matters, including the Official Committee of Unsecured Creditors for UAL Corporation (United Airlines), Genesis Health Ventures, and Multicare Companies in Chapter 11 proceedings. Jim has also worked with numerous companies and/ or their lenders in confidential out-of-court restructurings and financial planning and performance improvement matters including a metal products manufacturing company, molded and stamp products company, pharmacy distribution company, medical services company, and acute care and long-term care providers.

Education, Certification and Professional Associations

M.B.A., DePaul University, Chicago, Illinois

B.S., Accounting, Northern Illinois University, DeKalb, Illinois

Certified Public Accountant – Illinois

Certified Management Accountant

Certified Insolvency and Restructuring Advisor

Member, American Institute of Certified Public Accountants

Member, Turnaround Management Association

Member, Association of Insolvency and Restructuring Advisors

Vice-Chairman, Board of Trustees, Member of Finance and Investment Committees, Thorek Hospital and Medical Center, Chicago, IL



**SUSAN M. SMITH
SENIOR VICE PRESIDENT**

Susan Smith provides financial, forensic and bankruptcy related services to debtors, creditors, trustees, and other parties in bankruptcies, restructurings, and liquidations and has over fifteen years of experience in public accounting and private industry.

Susan has extensive experience providing financial services to distressed companies including building and critiquing cash flow projections, business plans, financial and structural analysis, forensic investigations, valuations and evaluation of accounting procedures and controls. Bankruptcy and workout services involve preferential and fraudulent transfer examinations, liquidation analysis, hidden asset and misappropriation review, insolvency analyses, Section 341 hearing assistance, preparation of Statement of Affairs, Schedules, and operating reports, litigation assistance in adversary proceedings, reorganization plans and approvals, and management of claims database and claims analysis. Litigation support includes pre-litigation and litigation advice to legal counsel and expert testimony by written reports, deposition, and trial testimony.

Financial services projects include projects for Far & Wide Travel Corporation, DuPont, T&L Computers, and Surefit, Inc.

Representative bankruptcy and company engagements include Oxford Automotive, Inc., Tom's Foods, Inc., Delphi, Atlas Air Cargo/Polar Air, Budget Rent A Car, Pillowtex Corporation, Encompass Services Corporation, e-Spire Corporation, Formica Corporation, Video Update and Costilla Energy.

Education, Certification and Professional Associations

B.B.A., Accounting, College of William and Mary

CPA - Florida, Texas, Top Ten Award

Certified Insolvency and Restructuring Advisor

Certified Valuation Analyst

Member, Florida Institute of CPAs

Member, Association of Insolvency and Restructuring Advisors

Member, American Bankruptcy Institute

Member, National Association of Certified Valuation Analysts

Member, Turnaround Management Association



**JAMES R. PORTER
SENIOR VICE PRESIDENT**

Jim has over 10 years Corporate Recovery experience including bankruptcy, litigation support, operational and financial restructuring in the US and UK domestic markets. He has significant international engagement experience across Europe, UK and US.

Industry experience extends through banking, cosmetics, retail, IT, automotive, energy, steel and telecommunications industries.

Notable clients include Global Crossing, Storm Telecommunications, Enron, USA Capital, Yardley of London, Atos KPMG Consulting, La Femme Beauty Products, XL Timbalex and BT Batsford Publishing.

As well as advising companies and their stakeholders in a consulting role, Jim has spent a significant portion of his career acting with executive control in companies in distressed financial positions, resulting in restructuring, selling or closing operations.

Jim managed the administration (UK insolvency process similar to Chapter 11) of XL Timbalex Ltd. in 2003. This was a tier 2 OEM that supplied Ford and Jaguar, Volvo, Land Rover, General Motors and Fiat, as well as Tier 1 suppliers such as Visteon and Lear. His role involved the management of logistics, manufacturing, legal administration of the case, sale of business segments and the eventual wind down of the business.

Since working in the US, Jim has advised on a number of confidential engagements in the energy, automotive, steel and manufacturing industries including a Tier 2 OEM automotive manufacturer where his roles included cash management, budgeting, potential lender due diligence and reporting of results to the incumbent lender.

Jim has also managed litigation support engagements involving detailed technical financial analysis and accounting adjustments.

Jim has professional qualifications in UK Insolvency law (JIEB) and accountancy (ACA) and is certified as an insolvency and restructuring advisor (CIRA) in the US.

JAMES R. PORTER
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Education, Certification and Professional Associations

Associate Chartered Accountant, Institute of Chartered Accountants in England & Wales

Joint Insolvency Examination Board (UK)

Certified Insolvency and Restructuring Advisor (US)

PRINCE2 Project Management

Member, Turnaround Management Association (US)

Member, Association of Insolvency and Restructuring Advisors (US)

Member, Association of British Business Recovery Professionals (UK)



**PATRICK S. CHENG
SENIOR VICE PRESIDENT**

Patrick Cheng brings over 11 years of experience in financial reporting, attestation, valuation, bankruptcy and restructuring-related litigation advisory. His relevant experience includes provision of mergers and acquisition advisory and valuation services, and audit of business enterprises under Chapter 11 proceedings. Industry focus has included financial services, telecommunication, and manufacturing sectors.

Patrick's restructuring experience includes providing financial advisory services to debtors, secured lenders unsecured creditors, and creditor trusts in both in and out-of-court situations.

Patrick has advised and/or provided examination, attestation, and other advisory services in various matters, including Komag, Inc., Fitzgeralds Gaming Corp., Washington Group International (f/k/a Morrison Knudsen Corporation), Resort at Summerlin, Aladdin Gaming, and MCI (f/k/a WorldCom).

Patrick has also advised secured lenders including Textron Financial and Overseas Private Investment Corporation, official unsecured creditors' committees in the bankruptcies of Centerpoint Broadband Technologies and Spectrum Restaurant Group, Inc. and creditors' trusts of Imperial Home Décor Group and Air Transport International LLC.

Education, Certification and Professional Associations

M.B.A., Accounting and Finance, University of Southern California

B.A., Economics, University of California, Berkeley

Certified Insolvency & Restructuring Advisor

Certified Public Accountant – California

Member, American Bankruptcy Institute

Member, Association of Insolvency and Reorganization Advisor



**MICHAEL J. HAFTL
SENIOR VICE PRESIDENT**

Mike Haftl has over eight years of restructuring, due diligence, valuation, litigation support, forensic accounting and related financial advisory experience. He has represented a variety of companies and creditors in connection with corporate restructurings, mergers and acquisitions, complex litigation, SEC investigations, and Chapter 11 reorganizations.

Mike has been involved in many aspects of the restructuring process, including the creation of cash flow models, development of turnaround strategies, implementation of key employee retention plans, and preparation of liquidation analyses.

He has provided advisory services to numerous management teams, boards of directors, and companies in connection with corporate turnarounds, business plan assessments, and forensic accounting investigations. Such engagements include Qwest, Cable and Wireless, Verizon, AT&T Wireless, Washington Group, Majestic Star Casino, ShopKo, and Discovery Zone.

Mike's industry focus includes telecommunications, construction, gaming, lodging, retail, and restaurants. He has also provided services to the health care, insurance, coatings, manufacturing, and real estate industries

Education, Certification and Professional Associations

Member, American Bankruptcy Institute

Member, Turnaround Management Association

Member, Association of Insolvency and Restructuring Advisors

Member, Bar Association of San Francisco

Member, Barristers Club

Member, CFA Institute



**CHING WEI TAN
VICE PRESIDENT**

Ching Wei Tan has more than ten years of experience providing financial advisory and auditing services. Ching Wei's experience includes more than five years of experience providing financial advisory and restructuring services to unsecured creditors, debtors, secured lenders and other parties in bankruptcies and related litigation. Her industry experience includes manufacturing, distribution communications, airlines, and retail.

Ching Wei has advised the official unsecured trade creditors' committees in bankruptcies including North American Refractories Company and Global Industrial Technologies, and advised secured lenders for Warnaco Group.

Debtor companies which Ching Wei advised include Atlas Air Worldwide Holdings and Country Road. Ching Wei also has extensive experience in cross border bankruptcy proceedings which includes Global Crossing and Loral Space & Communications, in which she worked with professionals from the UK and Bermuda.

Ching Wei has advised both plaintiffs and defendants in preference and fraudulent conveyance actions, and in other bankruptcy-related litigation.

Education, Certification and Professional Associations

Bachelor of Accountancy, Nanyang Technological University, Singapore

Certified Insolvency & Restructuring Advisor

Certified Public Accountant - Singapore

Member, Institute of Certified Public Accountants of Singapore

Member, American Bankruptcy Institute

Member, Association of Insolvency and Restructuring Advisors



**SONAL AGARWAL
VICE PRESIDENT**

Sonal Agarwal has more than seven years of experience providing financial advisory services, and more than five years of experience providing financial advisory and restructuring services to unsecured creditors, debtors, secured lenders and other parties in bankruptcies and related litigation. Her industry experience includes manufacturing, distribution communications, airlines, and retail.

Sonal has advised the official unsecured trade creditors' committees in bankruptcies including Delphi Corp and Kmart Corporation, and advised secured lenders for Warnaco Group.

Debtor companies which Sonal advised include Genesis Health Ventures.

Sonal also has extensive experience in cross border bankruptcy proceedings which includes Global Crossing in which she worked with professionals from the UK and Bermuda.

Sonal has advised both plaintiffs and defendants in preference and fraudulent conveyance actions, and in other bankruptcy-related litigation.

Education, Certification and Professional Associations

B.A., Economics and Business, York University

Member, Association of Insolvency and Restructuring Advisors

Member, American Bankruptcy Association



JOSEPH P. CONTE
VICE PRESIDENT

Joseph is a vice president of the Firm in Miami. He has six years experience in a public accounting/consulting environment providing assistance to debtors, creditors and other parties in bankruptcies, restructurings, turnarounds, liquidations, and litigation related matters in a variety of industries, including communications, financial services, manufacturing, retail, and transportation.

Representative Accomplishments

- *Communications* (Unsecured Creditors Committees) – Constructed liquidation analyses to help determine the liquidation value of a bankrupt U.S. Telecommunications Service Provider and recommended alternative actions available to maximize stakeholder value. Assisted Unsecured Creditors Committee in determining preference and fraudulent transfer actions, and assisted in analyzing solvency, liquidation and litigation issues. Performed research and analyses that led to the filing of several causes of action against the company for fraudulent transfers and preference payments.
- *Financial Services* (Receiver, Trustee) – Assisted Receiver in the investigation of alleged corporate fraud in connection with transactions involving SEC Rule 144 Restricted Stock. Assisted U.S. Bankruptcy Trustee in identifying and recovering several millions of dollars in assets for the benefit of unsecured creditors. On behalf of several debtors, Joseph managed the process of preparing various financial reports as required by the Bankruptcy Court, including Statement of Financial Affairs, Bankruptcy Schedules, monthly Debtor-in-Possession reports and Trustee-in-Possession reports.
- *Defense Contracting* (Litigation Support) – Provided litigation support services to a U.S. Defense subcontractor in connection with contracts to provide maintenance, manufacturing and technology services to the U.S. Military.
- *Transportation* (Debtor) –Managed the process of preparing financial reports for a major international cargo airline as required by the U.S. Bankruptcy Court. Assisted in advising the client on various bankruptcy related matters, including creditors rights as they relate to potential bankruptcy claims. Analyzed values pertaining to thousands of executory leases and contracts in connection with this international cargo airline.
- *Transportation* (Creditor) –Monitored liquidity and cash flow of a major international Commercial airline and prepared reports detailing our findings. Analyzed historical operational results as well as financial and operational projections and assisted in the preparation of a comprehensive business plan review.

JOSEPH P. CONTE
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List of Selected Clients

American Financial Group (Financial Advisors to the Receiver/Trustee)
Arctic Slope (Litigation Support)
Atlas Air Cargo/Polar Air (Financial Advisors to the Debtors)
Delta Air Lines (Financial Advisors to the Unsecured Creditors Committee)
Devon Mobile Communications (Financial Advisors to the Unsecured Creditors Committee)
Georgia Pacific (Litigation Support)
Pliant Corporation (Financial Advisors to the Debtor)
Technical Chemicals and Products, Inc. (Financial Advisors to the Trustee)
United Airlines (Financial Advisors to the Unsecured Creditors Committee)

Education, Certification and Professional Associations

B.S., Accounting, Florida State University
Certified Public Accountant - New York
Association of Insolvency and Restructuring Advisors



JAMES REED
VICE PRESIDENT

James Reed joined the Firm after helping to integrate and sell a failed roll-up in the packaging industry. He has experience in corporate finance, restructuring and general financial advisory, including engagements involving business plan and strategic analyses, commercial due diligence, litigation support, mergers and acquisitions and valuation analyses.

Recently, he has served as a financial advisor to a syndicate of financial institutions developing financial models used to value both domestic and international assets for use in a solvency analysis related to the identification of preference payments in a major bankruptcy.

James speaks, reads and writes Japanese after living in Japan for six years where he started his own digital contents distribution company and worked in the video game industry. He has also done graduate level research at Kyoto and Waseda Universities in Japanese Philosophy.

James is currently assisting a paint manufacturer and retailer with asbestos liabilities value the business, negotiate with plaintiffs, establish and fund a 524(g) trust, and reorganize via Chapter 11 of the bankruptcy code.

His industry specialization includes chemical, retail, high-tech, media, packaging, and oil and gas. James also has provided services to the biotechnology and insurance industries.

Education, Certification and Professional Associations

M.B.A., Fuqua School of Business, Duke University

B.A., Philosophy, Knox College

Member, Association of Insolvency and Restructuring Advisors

Member, Turnaround Management Association

Member, American Bankruptcy Association

Member, Bay Area Bankruptcy Forum



SARAH M. STEELE
VICE PRESIDENT

Sarah Steele is a vice president of the Firm in Dallas. She brings to this firm over 5 years of corporate recovery and litigation experience. Sarah has experience within a broad range of industries including energy, industrial services, aviation, manufacturing and retail.

Selected Relevant Experience/Engagements

- Texas Petrochemical LP: The Firm was hired by Texas Petrochemical (TPC), a refinery that manufactures commodity chemicals including butadiene and MTBE, to assist in their Chapter 11 proceeding. Services performed included developing a cash flow forecast to support their efforts to obtain the use of cash collateral during their Chapter 11 case. As a result, TPC was able to obtain the use of cash collateral during the course of the bankruptcy proceeding. Additional services included developing and maintaining a regular budget in connection with the allowed use of cash collateral; assistance with the preparation of mandatory court filings including statements of financial affairs, schedules of assets and liabilities and monthly operating reports; assistance in preparing TPC's plan of reorganization and disclosure statements; analysis of potential avoidance actions; and claims reconciliation leading to distribution.
- Androscoggin Energy: The Firm was engaged by Androscoggin Energy LLC as financial advisor to assist them through the Chapter 11 process. The company owns, operates, and maintains a natural-gas fired cogeneration facility with a capacity of approximately 150 megawatts in Jay, Maine. Services included assistance with court filings including statements and schedules, monthly operating reports and the development of a plan of reorganization. In addition, we performed a valuation of certain intangible assets of the debtor (oil and gas contracts) and provided expert testimony in support of our findings.
- Kellogg Brown & Root/DII Industries: The Firm acted as financial advisor to Kellogg Brown & Root and DII Industries, energy industry construction/engineering companies, in their restructuring efforts relative to the prepackaged bankruptcy filing of KBR, DII and several other subsidiaries of Halliburton. The bankruptcy settled over \$4.5 billion of open asbestos claims under the guidance of the bankruptcy court through the creation of a 524(g) trust. We assisted the Companies in analyzing financial information related to projections and estimates of creditor claims, coordinating efforts of the Companies' various other advisors and professionals, and the Chapter 11 filing. Tasks in regard to the Chapter 11 filing included assembling information required for first-day orders; preparing Schedules and Statements of Financial Affairs; assisting the Companies' personnel in understanding and complying with the information requirements of a Chapter 11 filing, and advising on modifications to operating and administrative procedures in order to comply with the accounting and reporting requirements of a Chapter 11 filing, including AICPA SOP 90-7.
- Friedman's, Inc.: The Firm was hired as a financial advisor to the Official Unsecured Creditors' Committee of Friedman's Inc., the nation's third largest jewelry retailer. The scope of our services

SARAH M. STEELE

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included the provision of financial analysis to assess the extent to which the Debtors could create a viable business around which to reorganize and monitoring of the Debtors' progress towards revitalization; the evaluation of reorganization and liquidation values to facilitate plan negotiations; forensic analysis of events and actions that resulted in a variety of governmental investigations as a basis to identify potential actions that might generate additional returns for unsecured creditors.

Education and Associations

B.B.A., Finance Texas Christian University; Fort Worth, Texas

Certified Insolvency and Restructuring Advisor

Member, Association of Insolvency and Restructuring Advisors

Member, Turnaround Management Association

List of Selected Clients

Encompass Services (Debtor)

Pliant Corporation (Debtor)

Oxford Automotive (Creditor Committee)

Delta Airlines (Creditor Committee)

APW Ltd. (Senior Lender)

Quorum Broadcasting (Senior Lender)

Tom's Foods (Creditor Committee)



SHANE D. KIRBY
SENIOR ASSOCIATE

Shane Kirby has over four years of utility specific experience in a range of roles and responsibilities. Shane has gained considerable experience in the areas related to corporate and operational processes including process documentation, implementation, and improvement; Sarbanes-Oxley implementation; and executive reporting.

Representative Accomplishments:

Pepco – Washington D.C.

KPMG - Internal Audit Services

Shane led a team to analyze and implement process documentation to meet requirements of Sarbanes-Oxley for a power delivery business unit; resolved control and documentation deficiencies and evaluated satisfaction of relevant financial statement assertions; and conceptualized a global view of the entire organization and built a working model as a deliverable report to C-level executives of Pepco and the external auditors.

Duke Energy – Charlotte, NC

Business Management - Human Resources

Shane served as internal consultant for a diverse assembly of corporate groups aligning operations with corporate guidance; informed directors and staff of strategies, corporate compliance, and IT initiatives on a weekly basis; provided reports and associated charging structures to ascertain effective management of budgeted funds; and managed the CEO reporting process for the human resources department.

Internal Audit - Energy Services

Shane audited natural gas and electric businesses for compliance with company policies; audited regulated electric businesses for compliance with state and federal regulations; researched specific occurrences of fraud for methods of abuse and deviation from company policy; and examined subsidiary accounts payable for effectiveness of internal controls.

Education, Certification and Professional Associations

M.B.A., Appalachian State University, Boone, North Carolina

B.S.B.A., Accounting, Appalachian State University

Member, Association of Insolvency and Restructuring Advisors

Member, Turnaround Management Association



**KASEY B. FILLIP
SENIOR ASSOCIATE**

Kasey is a senior associate at the Firm in Dallas. She brings to the firm approximately 3 years of corporate recovery experience.

Representative Accomplishments

- Served as the financial advisors to the Debtors' of a US Liquids, Inc, a waste management company, for a Chapter 11 filing. Assisted in preparing several documents required by the Bankruptcy Court, which included the Statement of Financial Affairs ("SOFA"), Schedules of Assets and Liabilities ("SOAL"), and the Creditor Matrix.
- Assisted the Project Management Office in accordance with the financial audit restatement of MCI-Worldcom. Assisted with the administration and organization of team members and on-site facilities.
- Worked as the debtors' advisors for the preparation of the SOAL and SOFA for Outsourcing Solutions Incorporated ("OSI"). Supported the debtors as the claims agent in the distribution and organization of the secured and unsecured claims.

Education

B.B.A., Finance, Baylor University - Waco, TX



JOSEPH ORITI
SENIOR ASSOCIATE

Joseph Oriti is a senior associate of the Firm in Chicago. He brings to this firm over two and half years of corporate recovery and litigation experience. Joseph has industry experience within a broad range of industries including aviation, manufacturing, healthcare, and retail.

Selected Relevant Experience/Engagements

- Official Committee of Unsecured Creditors for UAL Corporation: We were retained as restructuring advisors to the Official Committee of Unsecured Creditors of United Airlines, the second largest air carrier in the world, to maximize the recovery of the unsecured creditors by evaluating the Company's long-term strategy and alternatives and its restructuring plan, including financial forecasts for five years. We evaluated the Company's fleet plan, including refinancing of its aircraft portfolio and associated Section 1110 issues; monitored and analyzed labor issues associated with §1113; analyzed route profitability, regional carrier operations and agreements, and network structure and competitive factors; monitored and reported on cash management, operational and financial results; and assessed DIP compliance and availability of funding. We continue to advise the Plan Oversight Committee.
- Pliant Corporation: The Firm was retained as financial advisors to the Company during their Chapter 11 proceedings. Pliant Corporation is one of North American's leading manufacturer of value added films and flexible packaging with 15 foreign and domestic subsidiaries. Pliant was the first case to be jointly administered in Canada and the U.S. As of the Petition Date, Pliant operated 22 facilities with assets of \$776.3 million and annual sales of nearly \$1 billion. MFC assisted the Company with the preparation of reports to the Court including the Statement of Financial Affairs and the Schedule of Assets and Liabilities. In addition, MFC assisted with the contract assumption and cure analysis, and the analysis of claims for objections.
- Project Senior (Nursing Home Owner and Operator): We were retained as financial advisors to an Illinois nursing home owner and operator of eight nursing facilities that were experiencing liquidity issues. We assisted the Company with analyzing and identifying restructuring alternatives and its heavy debt load. Our assistance included preparing financial projections for each of the facilities, analyzing cash flows, identifying and analyzing alternative restructuring scenarios for the facilities and debt capacity. We also assisted management with discussions and negotiations with its senior lenders and second mortgage holder for debt restructurings. .
- Friedman's Creditor's Trust: The Firm was hired as financial advisors to the Official Committee of Unsecured Creditors of Friedman's Inc., the nation's third largest jewelry retailer. The scope of our services included providing financial analysis to assess whether the Debtors could create a viable business around which to reorganize, monitoring the Debtors' progress towards

JOSEPH ORITI

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revitalization, evaluating reorganization and liquidation values to facilitate plan negotiations, and forensic analysis of events and actions that resulted in a variety of governmental investigations as a basis to identify potential actions that might generate additional returns for unsecured creditors.

Background

Senior Associate, Mesirow

September 2004 through Present

Associate, KPMG, LLP

March 2004 through September 2004

Education and Associations

B.B.A., Finance, Accounting, & International Business – Kent State University; Kent, Ohio

Member, Association of Insolvency and Restructuring Advisors

Member, Turnaround Management Association

Internship

United Nations Environmental Programme – Financial Initiatives; Geneva, Switzerland



**ERIN WOOLEY
SENIOR ASSOCIATE**

Erin Wooley is a Senior Associate of the Firm in Dallas.

Selected Relevant Experience/Engagements

- Pliant Corporation: Financial advisors to the Debtor in its Chapter 11 bankruptcy filing. Services performed include assistance with preparation of the schedule of assets and liabilities as well as the statement of financial affairs, and assistance with the claims resolution procedures.
- Oxford Automotive, Inc.: Financial advisors to the Unsecured Creditors Committee and Post-Effective Date Committee of Oxford Automotive, Inc. in its Chapter 11 reorganization. Oxford is a leading international manufacturers of specialized metal-formed systems, modules, assemblies, components and related services. Services performed included analyzing creditor claims, reconciling creditor claims to the accounting records of the Debtor, preparing claims objections to be filed with the Bankruptcy Court, assisting with the distribution of funds to allowed claimants, and preparing the federal tax return which include grantor statements that were issued to all allowed claimants.
- Atlas Air Worldwide Holdings, Inc.: Financial advisors to the Company in its Chapter 11 bankruptcy. The Company is a worldwide cargo carrier that operates a Boeing 747 fleet through its operating subsidiaries, Atlas Air, Inc. and Polar Air Cargo, Inc. Services performed included analysis of assumption and rejection issues regarding executory contracts and analyzing creditor claims.

Education, Certifications and Professional Associations

M.S., Accounting – University of Texas at Arlington

B.A., Accounting – University of Texas at Arlington

Certified Public Accountant

Member, Association of Insolvency and Restructuring Advisors



**LYLE BAUCK
ASSOCIATE**

Lyle Bauck is an associate of the Firm in Miami, FL. He recently joined the firm after 1.5 years of accounting experience working as an auditor with Deloitte & Touche, LLP. While working as an auditor, Mr. Bauck performed work for clients in the Aviation, Real Estate, and Technology industries.

Experience

<u>Mesirow Financial Interim Management – Associate</u>	June 2006 through Present
• Certified HR Services Company f/k/a The Cura Group, Inc. - Forensic accountants and consultants to the Chapter 11 Trustee in a matter currently pending in the Southern District of Florida. Mr. Bauck contributed to the ongoing efforts in the case by investigating and reviewing various tax filings of the company.	
<u>Deloitte & Touche, LLP – Staff Auditor</u>	August 2004 through June 2006
<ul style="list-style-type: none">• TRX, Inc. – TRX, Inc. is a leading, independent provider of transaction processing and data integration services to the global travel industry. Performed audit work for the year end audits and quarterly reviews, including the technical analysis of software capitalization. Also, provided accounting support and review procedures related to the initial public offering of the company.• Cousins Properties, Inc. – Real Estate Investment Trust with over \$1 Billion in assets. Performed audit work for year end audits and quarterly reviews, including Sarbanes Oxley control testing. Also, provided accounting support and review procedures related to a secondary offering.• Delta Airlines – International airline company which is the third largest in its industry. Performed the audit for three Delta benefit plans.• McKesson – Fortune 20 company that is the largest pharmaceutical distributor in North America, and is also a leader in health care information technology. Contributed to audit work performed for the year end audits and quarterly reviews for the McKesson Provider Technologies division. Audit work included the technical analysis of software revenue recognition.	

Education

Emporia State University – Bachelor of Science in Business
University of Tennessee – Master of Accountancy



**KRISTIN CADWELL
ASSOCIATE**

Kristin Cadwell is an associate of the Firm in Los Angeles.

Recent Engagements

- Provided due diligence services to prospective purchaser of a property involved in the gaming industry.
- Provided litigation consulting services related to the defense of a former officer of an entity involved in the mortgage lending industry against allegations of earnings management. The Firm investigated certain accounting practices related to complex derivatives issues and provided information to counsel.

Education

Bachelor of Arts, June 2005 – University of California Los Angeles



**LINDSAY FAIELLA
ASSOCIATE**

Lindsay Faiella joined the Firm as an associate in 2005.

Lindsay's specific experience includes assisting in valuation; analyzing insurance contracts and potential claims damage; monitoring cash flow; assisting with the performance of sensitivity analyses and scenario testing with respect to business plans; analyzing operational efficiency; performing bankruptcy accounting and reporting; and analyzing loan extension agreements

Lindsay's representative engagements include Refco, Engineered Plastic Products, USA Capital, and a confidential engagement involving a global insurance company and a confidential engagement involving a major energy company.

Education, Certification and Professional Associations

B.S., Finance, University of Maryland



**JEFFREY GRAHAM
ASSOCIATE**

Jeff Graham is an associate of the Firm in Dallas.

Recent Engagements

- Pliant Corporation: Financial advisors to the Debtor in its Chapter 11 bankruptcy filing. Services performed include assistance with preparation of the schedule of assets and liabilities as well as the statement of financial affairs, and assistance with the claims resolution procedures.

Education

M.B.A., December 2005 – University of Texas at Dallas; Dallas, TX
B.S. in Engineering, May 2002 – Bucknell University; Lewisburg, PA



**CHRISTIAN MCCLELLAN
ASSOCIATE**

Christian McClellan is an associate of the Firm in Chicago.

Recent Engagements

Background

Associate, Mesirow Financial Consulting, LLC
July 2006 through Present

Disputes & Investigations Intern, Huron Consulting Group
May 2005 through August 2005

Restructuring & Reorganization Intern, Grant Thornton UK, LLC
June 2004 through July 2004

Education

Bachelor of Arts in Economics, May 2006 – Amherst College; Amherst, Massachusetts



**JONAS A. CURCHACK
INTERN**

Jonas Curchack is an intern of the Firm in New York.

Recent Engagements

- Delta Air Lines, Inc.: Domestic and international origin & destination analysis for passenger statistics by airline carrier.

Prior to joining the Firm, Jonas served as a Research and Lion Properties intern for ING Clarion Partners during the summer of 2004. He gathered and analyzed data to generate/update reports and statements; he examined comparable properties to potential acquisitions.

Jonas has also served as the vice president – marketing for New Age Investor. He directed marketing of start-up company dedicated to improving the financial literacy of young adults; he developed innovative and wide reaching marketing strategies. He worked alongside CEO to partner with both for-profit companies and non-profit organizations.

Education, Certification and Professional Associations

Emory University, Bachelor of Arts in Economics and Japanese (expected May 2007)

Kansai Gaidai University, Osaka, Japan, Study Abroad Program, Fall 2005



REBECCA BESERRA PARAPROFESSIONAL

Rebecca Beserra is a paraprofessional of the Firm in Dallas. She brings to this firm approximately 7 years of billing experience.

List of Selected Clients

Delta Air Lines, Inc. (Unsecured Creditors Committee)
Mirant Corporation (Debtor)
FFP Operating Partners, LP (Unsecured Creditors Committee)
Mississippi Chemical Corporation (Debtors)
Transit (Unsecured Creditors Committee)
Pillowtex Corporation (Debtor)
Orion (Unsecured Creditors Committee)
Texas Petrochemicals, LP (Debtor)
Allegiance Telecom, Inc. (Debtor)
Quail Piping Products, Inc. (Chapter 7 Trustee)
Atlantic Western Corporation (Chapter 7 Trustee)
Wazoo Group, Inc. (Chapter 7 Trustee)
Evergreen Micro, Inc. (Chapter 7 Trustee)
Duracom Computer System (Chapter 7 Trustee)

Education and Associations

B.S. Administration, Kaplan College
B.S. Computer Science, Texas Christian University
Member, Association of Insolvency and Restructuring Advisors